IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.27 OF 2000

The Commissioner of Central Excise ..Applicant.

V/s.

M/s.Rohit Printing Inks & Paints Industries ..Respondent.

Mr.A.S. Rao with Mr.S.S. Pakale for the applicant.

Mr.A.Hidaytullah with Mr.M.Sanklecha i/b. Nanu Hormasjee & Co. for the respondent.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 2ND FEBRUARY, 2005.

P.C. :-

1. Heard the learned counsel for the applicant and the respondent. The question sought to be raised in this application was also considered before the CEGAT in the case of **Gammon India Ltd. V/s. Commissioner of Central Excise, Goa** reported in **2002(146) E.L.T. 173 (Tri.-Mumbai)**. The matter was carried to the Supreme Court which confirmed the aforesaid Judgment of the CEGAT by its order dated 1st May, 2002. In the present case, a show cause notice was issued on 19/1/1998 which was almost

after two years and ten months. The Tribunal had set aside the show cause notice in this matter on the ground that the show cause notice is not issued within the prescribed period of 6 months from the date of knowledge of the department and relied upon the case of **Kemex Industries V/s. CCC [1995 (75) E.L.T. 377]** and another Judgment of the Tribunal in the case of **J.S.L. Industries V/s. CCE [1998 (28) RLT 779]**. In fact, these Judgments were considered in the aforesaid Judgment of **Gammon India Ltd. (supra)**, which has been confirmed by the Supreme Court. In view thereof, the application stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)